## ABSTRACT

A touch panel comprising: a cellulose film provide with a hard coat layer having a pencil hardness of 2H or more;

5 a polarizing film; a retardation plate; a first transparent conductive film; a second transparent conductive film; and a substrate, in this order, wherein the first and second transparent conductive films are provided so as to face to each other, and the cellulose film, the hard coat layer, the polarizing film, the retardation plate and the first transparent conductive film define a movable substrate.